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## **1 Who Must Pay Estimated Tax**

Every proprietorship required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments, for each individual tax, for its subsequent taxable period; unless the annual estimated tax for the subsequent taxable period, for each individual tax, is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 for either tax. (See paragraph 6 for exceptions).

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## **2 Where to Mail Payments**

Mail estimated tax payment to:

NH Dept of Revenue Administration  
Document Processing Division  
PO Box 637  
Concord NH 03302-0637

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## **3 When to Make Payments**

### CALENDAR YEAR FILERS:

1st quarterly payment due April 18, 2000  
2nd quarterly payment due June 15, 2000  
3rd quarterly payment due September 15, 2000  
4th quarterly payment due December 15, 2000

### FISCAL YEAR FILERS:

A quarterly payment is due on the 15th day of the 4th, 6th, 9th, and 12th month following the close of your fiscal year.

**FISCAL YEAR FILERS MUST ENTER THE  
TAX YEAR ON EACH ESTIMATE VOUCHER.**

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## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:

STATE OF NEW HAMPSHIRE.

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## **5 Underpayment Penalty**

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

**This penalty will not be imposed if any of the statutory exceptions apply.**

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## **6 Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

To obtain this form, please call the forms line at (603) 271-2192.

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## **7 Specific Questions**

SPECIFIC QUESTIONS not covered herein should be referred to:

Taxpayer Assistance Office,  
PO Box 637, Concord, N.H. 03302-0637.  
Telephone (603) 271-2186.

Hearing or speech impaired individuals may call  
TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**BUSINESS TAX – PROPRIETORSHIP**

**2000 Estimated Tax Worksheet (Keep for your records – Do not file)**

	BET	BPT
1 ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS		
a BET Taxable Base after Apportionment.....		
b NH taxable Business Profits after Apportionment.....		
2 TAX		
a Line 1(a) x .005.....		
b Line 1(b) x .08.....		
3 CREDITS		
a RSA 162-L, CDFA Credit.....		
b RSA 77-A:5 (Please be sure to include the BET Credit).....		
4 Estimated tax for current year [line 2 less line 3(a) and/or 3(b)].....		
5 Overpayment from last year.....		
6 Balance of Business Taxes Due (line 4 less line 5).....		

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	BET	Amount of each Installment (1/4 of line 6 of worksheet) BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1.....	\$.....	\$.....	\$.....	April 18, 2000
2.....	\$.....	\$.....	\$.....	June 15, 2000
3.....	\$.....	\$.....	\$.....	Sept. 15, 2000
4.....	\$.....	\$.....	\$.....	Dec. 15, 2000

**VOUCHER INSTRUCTIONS**

Line 1 Enter ¼ of the Business Enterprise Tax Calculated on line 6 in the tax worksheet above.  
 Line 2 Enter ¼ of the Business Profits Tax Calculated in the tax worksheet above.  
 Line 3 Enter the TOTAL payment sum of lines 1 and 2.

**IMPORTANT:**

**THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.**

(Cut along this line)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED PROPRIETORSHIP BUSINESS TAX**

FOR DRA USE ONLY

For the CALENDAR year **2000** or other tax year beginning \_\_\_\_\_ and ending \_\_\_\_\_  
 Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY	LAST NAME	FIRST NAME & INITIAL	SSN(Proprietor)	_____	_____	_____
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SSN(Spouse)	_____	_____	_____
	NUMBER AND STREET ADDRESS					
	CITY/TOWN, STATE & ZIP CODE					
	<b>MAIL TO:</b> NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637		¼ Business Enterprise Tax 1 \$ _____ ¼ Business Profits Tax 2 \$ _____ <b>Amount of This Payment 3 \$ _____</b> Make checks payable to: <b>STATE OF NEW HAMPSHIRE</b> <b>Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.</b>			

FORM

NH-1040-ES

732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
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